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Editor's Notes

American Woman's Society of Certified Public Accountants

American Society of Women Accountants

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Editor's Notes

Two new Departments appear in this issue. One of them is the *Education* Department under the editorship of Dr. Patricia L. Duckworth, CPA. She is well qualified to handle this department since she is Professor of Accounting and Chairman of the Accounting Department at Metropolitan State College in Denver. She has a B.S. and a D.B.A. from the University of Colorado and an M.S. from Colorado State University. She is the author of several articles and book reviews published in this journal. The *Education* column will not be written for educators but for all our readers who are concerned with increasing their knowledge and their ability to move upward in their careers.

The other new Department was activated by you when you started to write *Letters to the Editor*. In addition to the two letters published in this issue we received many short notes complimenting us on our New Look — but modesty prevents our publishing all of them. The deadline for *Letters to the Editor* for the April issue is February 20, 1974. So do write and tell us how we can improve THE WOMAN CPA.

Appointments to the Editorial Board

In addition to the appointment of Dr. Patricia L. Duckworth, CPA, as editor of the *Education Department*, the presidents of ASWA and AWS CPA, Elizabeth A. Reid and Katherine M. West, CPA, made the following appointments:

Marilyn J. Nemec, CPA, is replacing Margaret L. Bailey, CPA, as editor of the *Theory and Practice Department*. Ms. Bailey took over the responsibility for this important column in March 1972 and asked to be replaced when she was appointed to the Colorado State Board of Accountancy — the first woman so appointed since 1923! We were very sorry to lose her because she did such a fine job explaining first the pronouncements and then the expiration of the Accounting Principles Board and introducing us to the Financial Accounting Standards Board.

Ms. Nemec has two "first's" to her credit: in 1970 she was the first woman to be promoted to manager in Alexander Grant & Company, and in 1973 she became the firm's first woman partner. Her responsibilities include coordination and supervision of her firm's relationship with its publicly-held clients and with the Securities and Exchange Commission. Her most recent publication is an article on "Reporting in Consolidated Statements the Sale of a Subsidiary's Stock," which appeared in the *Financial Executive* and *The CPA Journal*.

Who Says Accounting is a Man's World?



Ms. Dine Wolffrath, CPA
As a supervising senior accountant with one of the world's largest accounting firms, she is one of the growing number of women Certified Public Accountants who are finding career opportunities in this field. Some women are partners in firms large and small, others hold key positions in industry and government, or chair the accounting departments at major universities.

What does it take to become a CPA?
First you must have the ability to think creatively, analyze problems and come up with imaginative solutions. Next you need a college degree with a major in accounting to prepare for the big hurdle — the uniform examination given twice a year throughout the country. (A woman had the highest score nationally on the May, 1972 exam.) It's tough but rewarding. Ask your guidance counselor about this fastest growing of professions. Or, just drop a card (mentioning your school) to:

The AICPA Is With Us — Or Is It?

The State Society Relations Division of the AICPA has created a poster designed to attract women to the accounting profession (see above). It has also designed seven other posters designed to attract men to the accounting profession. Not only that, these other seven posters could very well undo the work the first one is supposed to do. Judge for yourself:

One of the seven posters shows a rugged he-man in a hard hat with factory scenery in the background and is headed: "The CPA: he's where it's at."

Another shows a bespectacled young man in a business suit striking the famous Napoleon pose, complete with Napoleon

hat and cockade, and is entitled: "Two kinds of men make good CPAs. 1. Guys who like to have a boss. 2. Guys who like to be the boss."

Three others avoid sexual references in their headings (Show biz? Ad biz? Aerospace? A CPA can be in all of them; "The CPA, a quiet revolutionary;" and "Tiger or lamb: who makes the best CPA?"), but they make up for it with pictures of young men.

Instead of a picture poster no. 6 has what looks like a reprint of a newspaper help-wanted column, not a single one of which identifies the advertiser as an Equal Opportunity Employer, M/F. The title of this poster is: "The CPA is a wanted man."

The most neutral one is entitled: "World's shortest CPA aptitude test." In the space usually taken up by the picture it has two boxes to be checked, marked "problems stimulate me" and "problems upset me."

But this one, like the other six, avoids any reference to women (accountants, managers, or clients) in its text. The approximately 150 words of text in each poster abound with male personal pronouns and men in the singular and plural, whereas the word "person" appears just once.

Apparently it is the intention of the AICPA to have these posters displayed in high schools and colleges. Since there are very few all-male high schools and colleges, having seven posters addressed to men and just one addressed to women seems to be a misallocation of resources. And what about the predominantly black educational institutions in this country? What will a black student think who looks at these posters and sees only white CPAs?

There is a good chance that the woman student looking at the one poster addressed to her which asks "Who Says Accounting is a Man's World?" might look at the other seven posters and answer: the AICPA.